IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE FIRST DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 19785 of 2004

Between:

M/s. S.V.R.R HOSPITAL DIET CANTEEN, TIRUPATHI.,
Chittoor District. Rep. by its Managing Partner, K. Beeran Kutty,
S/o. K. Koya Kutty, Aged 65 Years.

..... PETITIONER

AND

1 The Appellate Deputy Commissioner of Commercial Taxes kurnool,
Kurnool District.
2 The Commercial Tax Officer, No.1 Circle,
TIRUPATHI. Chittoor District.
3 The Superintendent, S.V.R.R. Hospital, T.T.D.,
TIRUPATHI. Chittoor District.
4 The Secretary & Deputy Executive Officer, S.V. Nitya Annadanam Trust,
Tirumala Tirupathi Devasthanam, TIRUPATHI, Chittoor District.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue an appropriate Writ order or direction more particularly in the nature of Writ of Mandamus declaring the action of the Commercial Tax Officer, No.1 Circle, Tirupathi in demanding and seeking recovery of the taxes in dispute for assessment years

1988-89 to 1997-98 disputed in the appeals during pendency of the stay petitions on the file of the first respondent herein namely Appellate Deputy Commissioner (CT), Kurnool by issue of garnishee letter dated 28-08-2004 to the third respondent and fourth respondents, as illegal, improper, arbitrary, unjust and contrary to the judgment of this Honourable Court reported in 21 APSTJ 98 /98 STC 386 and also diametrically opposite to the instructions of the Commissioner of Commercial Taxes in CCT's Ref.No.L.III/1362/94, Dt. 11-03-1996 and consequently direct the CTO, No.1 Circle, Tirupathi, not to resort to initiate any coercive action for recovery of the disputed taxes pending disposal of the stay petitions/appeal petitions on the file of the Appellate Deputy Commissioner of Commercial Taxes, Kurnool.

Counsel for the Petitioner:MR.M.V.J.K.KUMAR

Counsel for the Respondents 1 to 3: GP FOR COMMERCIAL TAXES

The Court at the stage of admission made the following :

ORDER: (per Sri Bilal Nazki, J)

Stay applications are pending before the competent authority, which have already been filed on 18-10-2004. Appeals are also pending before the competent authority. Therefore, we do not see any ground to interfere with the writ petition.

The writ petition is accordingly dismissed. No order as to costs.

(BILAL NAZKI, J)

DATED:01-11-2004

(S.ANANDA REDDY, J)

GJ

To

1 The Appellate Deputy Commissioner of Commercial Taxes, KURNOOL.
Kurnool District.
2 The Commercial Tax Officer, No.1 Circle,
TIRUPATHI. Chittoor District.
3 The Superintendent, S.V.R.R. Hospital, T.T.D.,
TIRUPATHI. Chittoor District.
4 The Secretary & Deputy Executive Officer, S.V. Nitya Annadanam Trust,

Tirumala Tirupathi Devasthanam, TIRUPATHI, Chittoor District.

5 2 CCs to the G.P. for Commercial Taxes, High Court of A.P., Hyderabad

(OUT).

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